

AN ACT

398. ch 52

TO AMEND THE ACTS

CONCERNING THE CORPORATION

OF THE

CITY OF MONTREAL.



QUEBEC:

PRINTED AT THE DAILY EVENING "MERCURY" OFFICE.

1876.

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39 Vic-ch 52-

CAP. LII.

An Act to amend the acts concerning the Corporation of the City of Montreal.

[Assented to 24th December, 1875.]

WHEREAS the corporation of the city of Montreal has by its petition represented that it is necessary, in the interest of the citizens of the said city, to make certain amendments to its acts of incorporation, and to introduce certain changes in the municipal administration of the said city; Therefore, Her Majesty, by and with the advice and consent of the Legislature of Quebec, enacts as follows :

Preamble.

TAXES AND CONTRIBUTIONS.

1. The seventy-eighth section of the act of the legislature of this province, passed in the 37th year of Her Majesty's reign, chapter 51, is hereby repealed, and the following section substituted in its stead :

" 78. The said council may pass and promulgate a by-law or by-laws for the following purposes :

1. To impose and levy an annual assessment on all real property liable to taxation in the said city, or upon the owners or occupiers thereof, such assessment not to exceed one and a quarter per cent of the assessed value of such property ;

2. To impose and levy an annual tax (to be called " the business tax ") on hotel or tavern-keepers, brewers, distillers, merchants, traders, manufacturers, banks, bankers, brokers and money lenders, auctioneers, grocers, bakers, butchers, hucksters, pawnbrokers, livery-stable keepers, tanners, inspectors of ashes, pork, beef, flour, butter or other produce, or the agents thereof ; on railway, telegraph, insurance, steamboat, or steamship companies, or their agents, doing business in the said city ; on proprietors or managers of theatres, billiard rooms, ball alleys or other like games ;—and generally on all trades, manufactories, occupations, business, arts, professions or means of profits or livelihood, whether hereinbefore enumerated or not, which now are or may hereafter be carried on, exercised, or in operation in the said city ; provided that such business tax shall not exceed seven and a half per cent on the annual value of the premises occupied by the said parties in the said city, in which they carry on or exercise such trades, manufactures, occupations, business, arts, professions or means of profit or livelihood ;

3. To impose and levy an annual tax on pedlars and carters doing business in the said city ; on owners of horses, vehicles and dogs in the said city ; on brokers, money-lenders or commission merchants ; on pawnbrokers and auctioneers ; on inn-keepers, brewers and distillers ; on theatres, circuses, menageries and minstrels ; on billiard tables ; on livery-stable keepers ; and on ferrymen or steamboat ferries,

Power to make by-laws for: Taxes on real properties.

Business tax.

Business tax.

Proviso.

plying for hire for the conveyance of travellers to the city, from any place not more than nine miles distant from the same; provided such tax do not exceed those respectively imposed in the year one thousand eight hundred and seventy-four;

Statute labor.

4. To fix the amount of the commutation money payable each year, by each person liable to statute labour on the highways in the said city, not to exceed one dollar; and to compel every person, so liable, to pay the amount of such commutation money so fixed, without his being allowed to offer his personal labour on the said highways instead thereof;

Amended by 42.3 V. 37. 53.545-

Tax on fire insurances.

5. To impose and levy an annual tax on fire insurance companies doing business in the city of Montreal, not to exceed four hundred dollars for each such company;

Id. life and marine insurances, &c.

6. To impose and levy an annual tax not exceeding two hundred dollars on every life, marine, accident or guarantee insurance companies doing business and taking risks in the city of Montreal; provided that when any insurance company combines two or more branches of any kind of insurance, but one tax only shall be levied upon such company, that is to say, the tax, the rate of which is the highest on the said branches of insurance respectively;

Proviso.

Idem on banks.

7. To impose and levy an annual tax not exceeding four hundred dollars on every bank doing business in the said city, with a paid up capital of one million dollars or less; an annual tax not exceeding five hundred dollars on every such bank the paid up capital of which is more than one million, but does not exceed two million dollars, and a tax not exceeding six hundred dollars on every such bank the paid up capital of which is above two million dollars;

Idem on gas companies.

8. To impose and levy upon all gas companies doing business in the city of Montreal, an annual tax not to exceed five thousand dollars, and no other tax or assessment can be imposed upon all such companies, save and except such as may be imposed on the immoveable property of all such companies; but in no case shall the city of Montreal be held as having the right to impose a tax or assessment on the pipes laid in the streets."

Interpretation of s. 78 of 37 V., c. 51

2. The present act shall be read and interpreted as if section 78 of the 37th Vict., cap. 51 had not been repealed in so far as it relates to the Montreal city passenger railway company, and section one of the present act shall not apply to any such company.

S. 72 of 37 V., c. 51, replaced.

Mode of assessing.

3. Section 72 of the said act 37 Vict., cap. 51, is hereby repealed and the following substituted in its stead:

"72. The assessors in assessing real property in the said city shall take as the base of their assessment the actual value of such property at the time of making the assessment; they shall moreover specify and include in the assessment roll the *bonâ fide* rent of such property; and if the same be occupied by, or in the possession of the owner thereof, the assessors shall determine the rent of such property, according to the

amount at which, in their judgment, the said property might be rented, or ought to produce, if it were rented."

EXPROPRIATION.

4. If upon action taken in pursuance of sub-section 21 of section 176 of the 37th Vict., cap. 51, the compensation awarded by the commissioners be augmented, it shall be lawful for the corporation of the city, in cases where the whole or any part of the cost of the improvement is to be paid by the proprietors interested, to cause a supplementary assessment to be made to cover such increase of compensation, by following the formalities prescribed by law.

Supplementary tax in certain cases.

5. The sub-section one of section 185 of the said act (37 Victoria, cap. 51) is hereby amended by striking out the word "shall," in the fifth line of the proviso in the said sub-section, and substituting the following words in its stead: "may, at their discretion, follow the former mode of assessment or."

Ss. 1 of s. 185 37 V., c. 51, amended.

MISCELLANEOUS.

6. And whereas the commissioners appointed by one of the judges of the superior court for the district of Montreal, to appraise the value of the lands to be expropriated for the widening of St. Mary street, between Papineau square and the city limits, and for the extension of St. Catherine street, from Dufresne street to the eastern city limits of the said city, and to apportion and assess the cost or part of the cost of the said improvements upon the real property benefitted, have committed an error by taking as the basis of the assessment the actual value of such real property, exclusive of the buildings thereon erected, instead of taking as such basis the value of such real property as specified and established in and by the general roll of assessment of the said city last made and revised, as required by the above cited act; and whereas the said error cannot but be highly detrimental to the interests of the said city if not rectified, and it is urgent, in the interest of the public, in consequence of the large sums which the corporation of the said city have advanced and deposited in the above cited cases, that new rolls of assessment be made with the least possible delay, in order that the said corporation may be in a position to re-imburse themselves the sums so advanced and deposited,—it is hereby declared and enacted, that the two rolls of assessment and apportionment aforesaid made and completed by the said commissioners, that is to say; that of St. Mary street, on the nineteenth of february last and that of St. Catherine street, on the tenth june last—are null and void, and that it shall be lawful for the corporation of the said city, to cause a new assessment and apportionment of two-thirds of the cost of each of the said improvements to be made by following the mode prescribed in and by section 187 of the said act 37 Vict., chap. 51, upon the real property which the new commissioners shall adjudge and declare to have been interested in and benefitted by the said improve-

Certain assessment rolls rendered null.

Right to proceed to a new assessment.

Pending
cases.

ments respectively, and according to the valuation of the said property as established in and by the general roll of assessment of the said city, for the year one thousand eight hundred and seventy four; provided however, that it shall be lawful for the court before which actions are now pending based upon such error, to award costs at its discretion.

S. 192, 37 V.,
c. 51, amend-
ed.

Sidewalks.

7. The section 192 of the said act, 37 Vict., cap. 51, is hereby amended by striking out the words "flag-stone or asphalt sidewalks" in the second and third lines thereof, and substituting the following in their stead "sidewalks made of stone or asphalt, or both together, or of any other durable and permanent material to the exclusion of wood."

Loan.

Approval
required.

8. It shall not be lawful for the corporation of the said city to effect any loan of money beyond the amount which it is authorized to borrow under sections 106, 114 and 120 of the said act 37 Vict., cap. 51, unless such loan shall have been previously submitted to and approved of by a majority of the owners of real property in the said city, in the manner and form specified in the said section 120 of the said act *mutatis mutandis*.

Construction
of private
drains.

9. The council of the said city is hereby authorized to regulate, by by-law, with the usual penalty, the time when private drains to be used for draining property in the said city shall be made, as also the manner and material with which the same shall be constructed, and to enact that such private drains shall be made by the corporation of the said city, from the line of the street to the common or public sewer, and to assess the cost of the same on the owners of such private property respectively.

Supply of
water by gra-
vitation.

10. The corporation of the said city is authorized to cause a survey to be made in any adjoining municipality with a view to ascertain the feasibility of obtaining for the said city, its supply of water by gravitation; and for that purpose to enter, by its officers or engineers, upon the lands of private individuals, free of charge and without the latter having the right to claim any indemnity except for actual damage caused.

Interpreta-
tion of the
word "par-
sonages."

11. The word "parsonages" in the third section of the act of the legislature of this province, 38 Vict., cap. 73, shall apply to any house occupied as a residence by the officiating priest or minister of any church in the said city, either as proprietor or tenant; provided however, that but one parsonage for each church in the said city shall have the benefit of the exemption provided for, in the last cited section.

Lithographed
receipts.

12. In all cases, proceedings or instances before the superior or circuit court wherein it is intended to prove the payment of municipal taxes or assessments in the said city, the production of lithographed or stamped receipts, as given in the office of the city treasurer, shall be held and taken as

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prima facie evidence, of the payment of such taxes or assessments.

13. In cases of *saisie-arêts* issued in the hands of the corporation of the said city, it shall be lawful for the treasurer of the said city to deposit in the *greffe* of the court from whence such *saisie-arêts* shall have so issued, the sum of money which he may have in hand belonging or owing to the defendant, that the said sum may be paid to whom it may appertain, as the court shall order. Case of *saisie-arêts*.

14. Sections one and three of the present act shall be held as forming part of the said act 37 Vict., chap 51, which they amend. Interpretation.

15. The present act shall be held as forming but one and the same act with the acts which it amends. Idem.

16. This act shall come into force immediately after its sanction. Act in force.

